

City of Morgantown

Finance Department

389 Spruce Street

Morgantown, WV 26505


Phone (304) 284-7407/Fax 7418

jsabatelli@cityofmorgantown.org

MEMO

DATE: January 25, 2013

TO: Mayor, City Council and City Manager

FROM: Joseph R. Sabatelli, CPA 
Finance Director

RE: Second Quarter FY2013 Budget and Financial Report

The second quarter 2013 budget analysis includes activity during the period July 1, 2012 through December 31, 2012 for the General and Airport Funds' revenues and expenses and the Capital Escrow Fund expenses. While reviewing the reports and reading my analysis, a few pertinent items should be remembered. The balances included in the following reports will reflect differences between year-end financial reporting (June 30, 2012) and standard reporting (quarterly reports), and therefore these reports may not be completely indicative of the actual financial condition of the City of Morgantown as it relates to these Funds. Unexpended amounts do not necessarily mean that the cash is on hand and available for immediate payment, and requires constant monitoring of receipts and disbursements by the Department of Finance staff. It should be noted that changes are being made to provide as much comparability as possible for all reporting periods to and including adjustments associated with amounts payable and receivable reported in the period they were incurred/earned. This is an ongoing process that will not be fully realized until an upgrade of the City's accounting system can take place, however the amounts attached reflect as much accrual information as available through the date of this report. The amounts indicated as "Budget" include the most recent budget adjustments approved by Council through the date of this report along with reallocations requested by department heads within their respective departments and approved by the Department of Finance.

There has been much discussion recently regarding the City's "Contingency Fund" and how much money is in the fund. As a point of clarification, the City does NOT have and NEVER has had a "Contingency Fund" and therefore if it does not exist, it cannot have any cash in it. All budgeted funds of the City have a line called "Contingency" which is, in essence, the estimated unallocated amounts. As previously stated, just because there

are amounts available in a budget or budget line, does NOT mean cash is either in hand or available. The City has established a Financial Stabilization Fund and has budgeted \$237,538 to contribute to this Fund from the Capital Escrow Fund, however as of the date of this report, no contribution has been made and there is no balance in this fund.

Capital Escrow Fund:

The Capital Escrow Fund report includes amounts to be provided as contributions to other agencies as well as projects and capital equipment to be purchased. Many projects and activities span both the previous and current fiscal years, while others included in the budget approved in March 2012 were completed prior to the end of the fiscal year ending June 30, 2012. As stated above, remaining budget balances are not indicative of actual cash on hand and available to pay towards projects. The Capital Escrow Fund receives the majority of its revenue as a contribution from the General Fund, namely one-time B&O revenues from construction projects over \$5,000,000; however, some funding comes from outside sources such as grants and other contributions towards projects. The proceeds of the recently approved \$1,000,000 capital lease are also included as a contribution from the General Fund and the remaining unallocated portion is listed as "Contingency-Capital Lease". With certain funding sources, it is expected that the Capital Escrow Fund must pay for and complete certain projects and be reimbursed for these expenditures, but due to unexpected delays in the receipt of this funding, more specifically the Land and Water Grant for Jerome Park and donations received by Main Street Morgantown for the Morgantown Market Place, coupled with delays in large scale projects and the start of the Airport Access Road of which funds are provided from the Capital Escrow Fund, other projects will likely be deferred, including contributions to local agencies and the Financial Stabilization Fund. The nature of the Capital Escrow Fund is the funding of capital projects; however, over the years it has also migrated to include the funding of some local agencies and projects, therefore expenditures cannot be easily compared from year to year.

General Fund:

The General Fund is the major operating fund of the City of Morgantown and accounts for much of the taxes and fees charged by the City. As of December 31, 2012, 51.03% of the adjusted budgeted revenue has been received. The largest revenue for the City is the Business and Occupation Taxes, which are approximately half of all revenues to be collected. 50.45% of adjusted budgeted B&O Taxes and 16.45% of adjusted budgeted B&O – Construction Taxes were collected, which is a .1% decrease in standard B&O taxes from the same period the previous. As noted, B&O - Construction Taxes account for the one time construction projects with an initial cost of \$5,000,000 or more that take place in the City and thus are not as easily comparable to prior years; however those collections are down 57.63% from the previous year. It should also be noted that all B&O collections by the City during these periods are always one quarter behind, for example collections from July 1 through September 30, 2012 were actually for the tax period April 1 through June 30, 2012, similar to our federal income taxes where we receive income for a calendar year and pay our taxes in the subsequent year. Overall, revenues are down .67% from the same period the previous year.

The revenue projections section has not been included with this report due to the preparation of a mid-year budget adjustment. Expected changes in certain revenues will be reflected at that time and presented to council upon the completion of the budget recommendation.

Expenses for the period ending December 31, 2012 are 45.60% of approved budgeted amounts, and represent a 4.5% decrease of expenditures from the previous year which is an approximate \$530,000 decrease. This decrease in expenditures is the net effect of activity throughout the quarter however some key highlights include:

1. Police and Fire Contributions are paid monthly in the current year while the full year contribution was paid prior to the end of the quarter during the same time period the previous year, a \$506,130 decrease with an additional \$585,025 to be paid through the remainder of the current fiscal year
2. \$126,800 increase in workers compensation insurance due to the timing of the payment
3. Liability insurance has not been allocated to the various departments and funds due to changes in property values, the insurance has been paid and will be likely show a distribution to the expense at the next quarterly report
4. \$133,420 decrease in salt, which was not needed to be purchased due to the lack of snow in the prior fiscal year and remaining salt reserves
5. \$74,134 increase in vehicle supplies, it should be noted that approximately \$10,000 of this is for the increase in the value of fuel inventory on hand at December 31
6. \$77,397 decrease in debt service due to the refinancing of the public safety building, it should be noted that this is only a one year decrease and the debt service payments will return to normal start this month
7. \$194,754 combined increase in contributions to BOPARC and the Morgantown Public Library which is mostly the result of the change in Life and Health contributions, where these entities now pay the full premiums
8. \$116,739 decrease in health and life insurance due to the increased payments from BOPARC and the Morgantown Public Library as described in item 7.

The accompanying charts have been added to provide a visual aid for your comparison of overall financial activities. These charts are for only activities in the General Fund and therefore contributions made to other agencies and capital activities paid through the Capital Escrow Fund are not included in the charts.

Airport Fund:

The Airport Fund, which is an enterprise fund, recoups its costs by charging fees to those utilizing its services. The goal is not to make a profit, but to charge enough in fees to continue to operate and improve upon operations.

Currently, revenues are 44.14% of those budgeted for the period ending December 31, 2012, which there is an 8.55% decrease from the same period last year. The largest source of revenues for the Airport is fuel sales, of which 43.59% of budgeted revenues have been received, a decrease of 5.01% from the previous year. Conversely, these revenues are associated directly with the cost of fuel purchased, which are 48.53% of that budgeted. Expenditures are 46.36% of budgeted amounts and are up .53% from the prior year.

Due issues concerning cash flow, the Airport has not had the funds to pay all invoices, fuel and payroll. Through December 31, \$58,400 has been borrowed from the Capital Escrow fund with an additional \$18,552 borrowed on January 11th. These borrowings were used to ensure that fuel, payroll and certain essential invoices were paid, however nothing has been available to repay. As discussed above, the General Fund has paid for liability insurance for all other funds until appropriate allocations can be made, which will include approximately \$12,000 from the Airport Fund for its portion.

Please feel free to forward any questions you may have to City Manager Terrence Moore, Deputy City Manager Jeff Mikorski, or myself.

Chart #1
Major Revenues

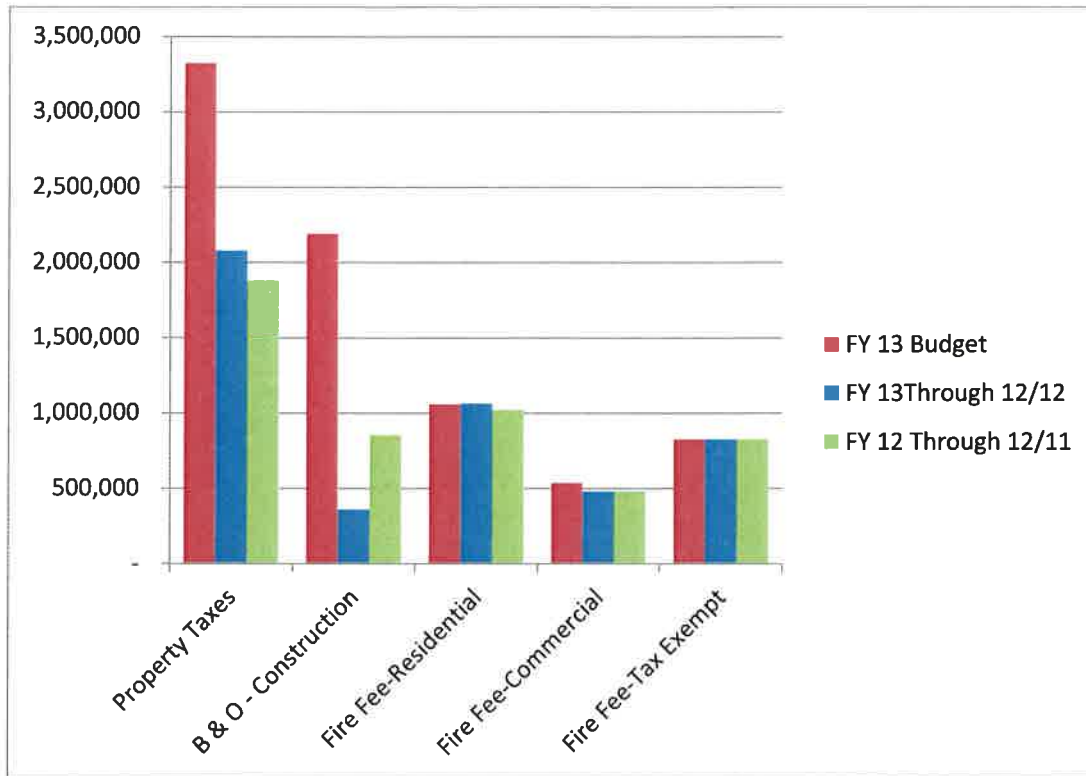


Chart #2
Regular B&O Taxes

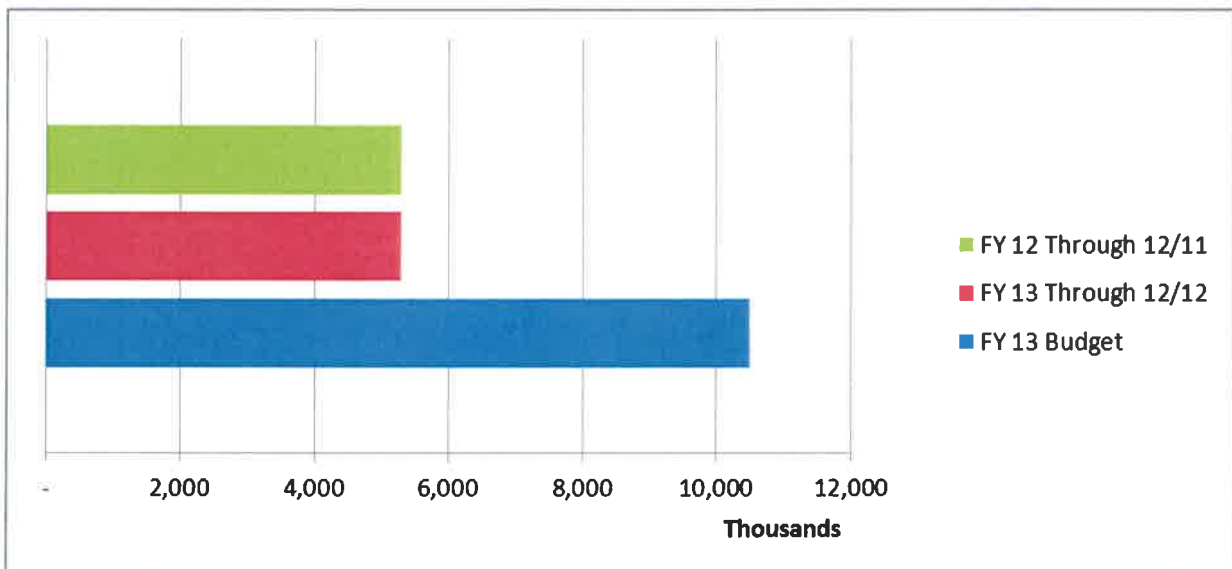


Chart #3
Major Expenditures - Actual

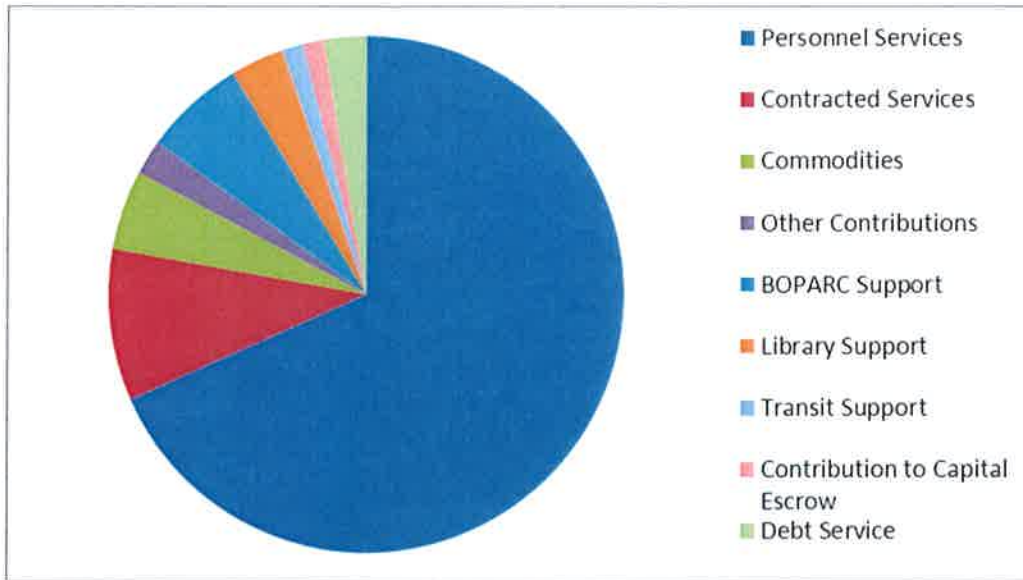
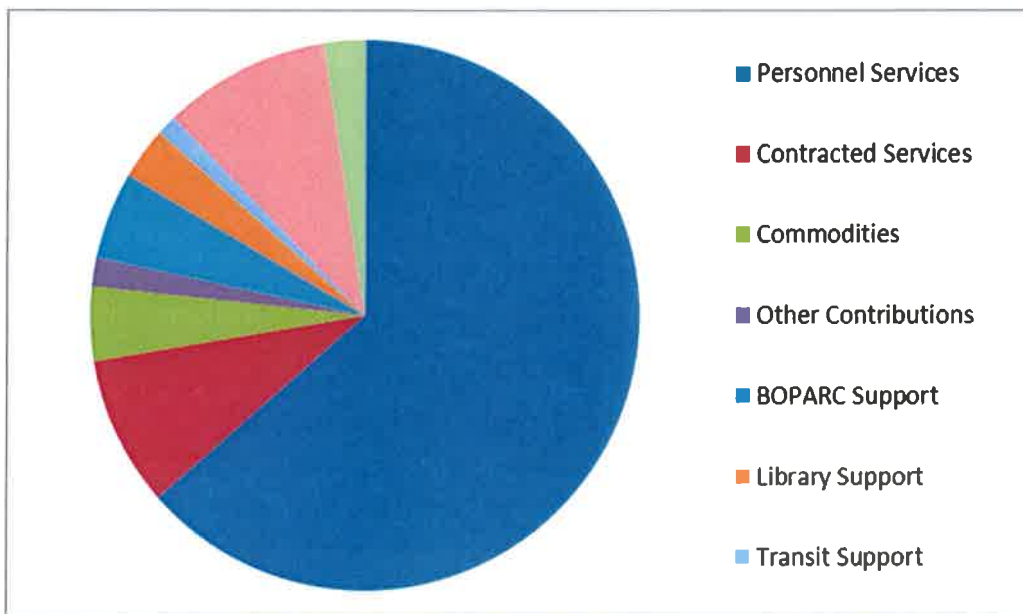


Chart #4
Major Expenditures - Budgeted



**CITY OF MORGANTOWN
GENERAL FUND
NET ACTIVITY SUMMARY OF REVENUES AND EXPENDITURES**

DESCRIPTION	ACTUAL Through 12/31/12 2012-13	BUDGET 2012-13	ACTUAL Through 12/31/11 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
TOTAL REVENUE	12,546,109.92	24,587,999.00	12,630,754.74	51.03%	99.33%
TOTAL EXPENDITURES	11,266,486.63	24,707,999.00	11,797,558.23	45.60%	95.50%
NET CHANGE	1,279,623.29	(120,000.00)	833,196.51		

**CITY OF MORGANTOWN
GENERAL FUND
SUMMARY OF REVENUE**

DESCRIPTION	ACTUAL Through 12/31/12 2012-13	BUDGET 2012-13	ACTUAL Through 12/31/11 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
TAXES	9,467,584.41	19,147,277.00	9,677,048.00	49.45%	97.84%
LICENSES AND PERMITS	136,971.48	330,000.00	184,981.40	41.51%	74.05%
INTERGOVERNMENTAL	39,962.95	437,587.00	120,678.23	9.13%	33.12%
CHARGES FOR SERVICES	2,312,311.41	2,416,800.00	2,276,665.64	95.68%	101.57%
INTERFUND CHARGES	34,060.39	68,200.00	16,800.00	49.94%	202.74%
FINES AND FORFEITURES	298,694.50	620,000.00	276,574.18	48.18%	108.00%
MISCELLANEOUS	249,358.88	416,135.00	71,936.19	59.92%	346.64%
OTHER FINANCIAL SOURCES	7,165.90	1,152,000.00	6,071.10	0.62%	118.03%
TOTAL REVENUE	12,546,109.92	24,587,999.00	12,630,754.74	51.03%	99.33%

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF REVENUE**

DESCRIPTION	ACTUAL Through 12/31/12 2012-13	BUDGET 2012-13	ACTUAL Through 12/31/11 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
TAXES:					
Property Taxes	2,077,084.64	3,323,573.00	1,875,881.33	62.50%	110.73%
Prior Year Taxes	172,464.99	170,000.00	147,731.18	101.45%	116.74%
Supplemental Taxes	20,402.27	32,000.00	16,641.18	63.76%	122.60%
Tax Loss Restoration Dis	522.95	-	-	N/A	N/A
Tax Interest & Penalties	16,376.87	27,000.00	14,987.70	60.66%	109.27%
Gas & Oil Severance Tax	-	26,000.00	-	0.00%	N/A
Electric Utility Tax	205,385.23	390,000.00	205,969.12	52.66%	99.72%
Gas Utility Tax	59,893.59	261,000.00	55,994.80	22.95%	106.96%
MUB Utility Tax	64,775.32	85,000.00	45,612.82	76.21%	142.01%
Telephone Utility Tax	104,091.19	215,000.00	105,968.74	48.41%	98.23%
Motor Carriers Tax	19,691.68	44,000.00	23,287.66	44.75%	84.56%
B & O Taxes	5,297,595.43	10,500,000.00	5,303,009.15	50.45%	99.90%
B & O - Construction	360,268.27	2,190,704.00	850,280.43	16.45%	42.37%
Liquor Taxes	301,063.32	599,000.00	290,921.44	50.26%	103.49%
Animal Taxes	4,581.90	4,500.00	4,746.60	101.82%	96.53%
Hotel/Motel Taxes	498,714.22	735,000.00	466,960.07	67.85%	106.80%
Amusement Taxes	862.75	2,500.00	262.05	34.51%	329.23%
Video Lottery Tax	54,712.40	136,000.00	64,001.59	40.23%	85.49%
Cable TV Taxes	188,158.27	380,000.00	186,181.34	49.52%	101.06%
IRP Trucks Fee	9,583.96	11,000.00	7,299.37	87.13%	131.30%
Gaming Income	11,355.16	15,000.00	11,311.43	75.70%	100.39%
TOTAL TAXES	9,467,584.41	19,147,277.00	9,677,048.00	49.45%	97.84%
LICENSES AND PERMITS:					
Business Licenses	39,463.71	63,000.00	48,793.50	62.64%	80.88%
Contractors Registration	24,010.00	83,000.00	28,140.00	28.93%	85.32%
Building Permits	70,693.27	181,000.00	105,377.40	39.06%	67.09%
Sign Permits	187.00	1,000.00	238.00	18.70%	78.57%
Excavation Permits	-	2,000.00	35.00	0.00%	0.00%
Miscellaneous Permits	720.00	-	500.00	N/A	144.00%
Franchise Agreements	1,897.50	-	1,897.50	N/A	100.00%
TOTAL LICENSES AND PERMITS	136,971.48	330,000.00	184,981.40	41.51%	74.05%
INTERGOVERNMENTAL:					
Grant - Police Personnel	31,754.95	399,587.00	111,289.23	7.95%	28.53%
Grant - Police Equip.	-	2,500.00	269.00	0.00%	0.00%
Grant - Fire Dept.	-	-	-	N/A	N/A
Grant -TSA	8,208.00	35,500.00	9,120.00	23.12%	90.00%
Grants-Other State Grants	-	-	-	N/A	N/A
TOTAL INTERGOVERNMENTAL	39,962.95	437,587.00	120,678.23	9.13%	33.12%

DETAIL OF REVENUE (CONTINUED)

DESCRIPTION	ACTUAL Through 12/31/12 2012-13	BUDGET 2012-13	ACTUAL Through 12/31/11 2011-12	ACTUAL Vs BUDGET 2011-12	Current Vs Prior Percent Variance
CHARGE FOR SERVICES:					
Electrical Inspection	-	-	-	N/A	N/A
Housing Inspection	24,345.00	61,000.00	30,730.00	39.91%	79.22%
Animal Control Fees	-	-	-	N/A	N/A
Site Plan Review Fees	3,856.00	5,700.00	3,434.00	67.65%	112.29%
Fire Fee-Residential	1,063,766.08	1,059,000.00	1,019,888.25	100.45%	104.30%
Fire Fee-Commercial	479,382.62	536,000.00	479,750.89	89.44%	99.92%
Fire Fee-Tax Exempt	825,419.53	825,000.00	825,419.51	100.05%	100.00%
Fire Fee Penalty	-	12,600.00	-	0.00%	N/A
Discounts on Fire Fees	(85,037.82)	(85,000.00)	(83,537.01)	100.04%	101.80%
Adjustment on Fire Fees	-	-	-	N/A	N/A
False Alarm Fees	580.00	2,500.00	980.00	23.20%	59.18%
TOTAL CHARGES FOR SERVICES	2,312,311.41	2,416,800.00	2,276,665.64	95.68%	101.57%
INTERFUND CHARGES:					
Admin-Parking	-	14,400.00	-	0.00%	N/A
Admin-Airport	-	10,000.00	-	0.00%	N/A
Admin - Tax Increment Financing Fund	22,400.00	16,800.00	16,800.00	133.33%	133.33%
Capital Escrow-Payroll Reimb.	-	-	-	N/A	N/A
Gas & Fuel Charges	11,660.39	27,000.00	-	43.19%	N/A
TOTAL INTERFUND CHARGES	34,060.39	68,200.00	16,800.00	49.94%	202.74%
FINES AND FORFEITURES:					
Court Fines	298,694.50	620,000.00	276,574.18	48.18%	108.00%
TOTAL FINES AND FORFEITURES	298,694.50	620,000.00	276,574.18	48.18%	108.00%
MISCELLANEOUS:					
Rental Income	-	9,535.00	380.00	0.00%	0.00%
Earned Interest	4,236.65	8,000.00	4,709.90	52.96%	89.95%
Mon. Co.Fuel Reimb.	83,791.10	250,000.00	47,145.52	33.52%	177.73%
Sale of Fixed Assets	129,445.00	2,500.00	-	5177.80%	N/A
Sale of Materials	-	-	-	N/A	N/A
Insurance Claims	8,128.69	5,000.00	6,386.59	162.57%	127.28%
Suit Fees	-	-	-	N/A	N/A
Accident Reports	4,146.50	17,000.00	4,840.00	24.39%	85.67%
Public Works - Misc.	3,043.75	2,000.00	1,201.88	152.19%	253.25%
Returned Checks	140.00	100.00	50.00	140.00%	280.00%
Miscellaneous	4,239.01	10,000.00	6,074.99	42.39%	69.78%
Police - Misc.	66.00	111,000.00	975.95	0.06%	6.76%
Fire Dept. Misc.	12,122.18	1,000.00	171.36	1212.22%	7074.10%
TOTAL MISCELLANEOUS	249,358.88	416,135.00	71,936.19	59.92%	346.64%
OTHER FINANCIAL SOURCES:					
Cont. Other Enties	7,165.90	12,000.00	6,071.10	59.72%	118.03%
Cont. From Other Funds	-	140,000.00	-	0.00%	N/A
Capital Lease Proceeds	-	1,000,000.00	-	0.00%	N/A
TOTAL OTHER FIN. SOURCES	7,165.90	1,152,000.00	6,071.10	0.62%	118.03%
TOTAL REVENUE	12,546,109.92	24,587,999.00	12,630,754.74	51.03%	99.33%

**CITY OF MORGANTOWN
GENERAL FUND
SUMMARY OF EXPENDITURES BY DEPARTMENT**

DESCRIPTION	ACTUAL Through 12/31/12 2012-13	BUDGET 2012-13	ACTUAL Through 12/31/11 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
MAYOR	5,042.72	10,172.00	5,263.82	49.57%	95.80%
CITY COUNCIL	28,454.18	53,976.00	29,413.48	52.72%	96.74%
CITY MANAGER	289,094.13	598,905.00	289,880.02	48.27%	99.73%
FINANCE	327,205.56	751,399.00	346,853.10	43.55%	94.34%
CITY CLERK	90,143.92	152,115.00	72,689.70	59.26%	124.01%
MUNICIPAL COURT	116,590.57	234,738.00	119,910.67	49.67%	97.23%
CITY ATTORNEY	150,852.02	285,549.00	168,096.10	52.83%	89.74%
ENGINEERING	219,899.19	457,448.00	227,740.21	48.07%	96.56%
PERSONNEL	22,326.47	45,800.00	22,460.43	48.75%	99.40%
CODE ENFORCEMENT	390,703.32	911,234.00	394,142.15	42.88%	99.13%
PLANNING	87,380.60	233,738.00	92,236.03	37.38%	94.74%
ELECTIONS	-	16,100.00	2,395.66	0.00%	0.00%
INFORMATION TECHNOLOGY	75,027.09	227,975.00	59,927.70	32.91%	125.20%
CITY HALL & BUILDINGS	209,546.55	553,762.00	265,007.06	37.84%	79.07%
POLICE	3,279,517.48	6,423,937.00	3,438,068.32	51.05%	95.39%
FIRE	2,193,374.65	4,295,609.00	2,398,089.15	51.06%	91.46%
ANIMAL CONTROL	-	38,245.00	18,024.96	0.00%	0.00%
STREET	1,109,366.04	2,325,367.00	1,302,766.34	47.71%	85.15%
SIGNS AND SIGNALS	299,279.32	590,731.00	296,684.42	50.66%	100.87%
EQUIPMENT MAINTENANCE	434,370.30	737,163.00	360,117.29	58.92%	120.62%
CONTRIBUTIONS	232,062.85	382,245.00	178,232.84	60.71%	130.20%
OPERATING TRANSFERS	1,706,249.67	5,381,791.00	1,709,558.78	31.70%	99.81%
TOTAL EXPENDITURES	11,266,486.63	24,707,999.00	11,797,558.23	45.60%	95.50%

**CITY OF MORGANTOWN
GENERAL FUND
SUMMARY OF EXPENDITURES BY EXPENDITURE TYPE**

DESCRIPTION	ACTUAL Through 12/31/12 2012-13	BUDGET 2012-13	ACTUAL Through 12/31/11 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
PERSONNEL SERVICES:					
Official Salaries and Wages	21,950.00	44,400.00	21,944.96	49.44%	100.02%
Salaries and Wages	4,429,255.58	9,530,020.00	4,379,165.42	46.48%	101.14%
Car Allowance	2,750.00	-	-	N/A	N/A
Social Security	120,619.29	263,532.00	121,385.37	45.77%	99.37%
Health and Life Insurance	1,706,670.00	3,413,760.00	1,823,409.00	49.99%	93.60%
Police & Fire Pension Funds	585,025.02	1,170,050.00	1,091,155.00	50.00%	53.62%
Employees Retirement	239,833.83	483,879.00	225,235.07	49.56%	106.48%
ICMA Retirement	4,222.85	8,701.00	4,261.27	48.53%	99.10%
Medicare	70,932.90	145,457.00	69,537.86	48.77%	102.01%
Overtime	514,719.67	624,000.00	438,777.51	82.49%	117.31%
TOTAL PERSONNEL SERVICES	7,695,979.14	15,683,799.00	8,174,871.46	49.07%	94.14%
CONTRACTED SERVICES:					
Telephone	75,528.15	108,200.00	46,364.79	69.80%	162.90%
Printing & Copying	6,087.11	12,850.00	7,061.99	47.37%	86.20%
Public Information	-	4,556.00	-	0.00%	N/A
Utilities	198,752.96	460,900.00	187,533.29	43.12%	105.98%
Travel & Training	32,882.57	88,190.00	41,500.25	37.29%	79.23%
Tuition and Training	6,591.00	5,000.00	-	131.82%	N/A
Building & Grounds Maintenance	18,217.63	55,500.00	56,849.71	32.82%	32.05%
Equipment Maintenance	24,702.09	53,301.00	22,301.74	46.34%	110.76%
Street Lights	1,360.26	7,000.00	526.84	19.43%	258.19%
Traffic Signals	514.34	5,000.00	500.00	10.29%	102.87%
Vehicle Maintenance	110,251.05	184,500.00	149,257.63	59.76%	73.87%
Postage	12,315.01	49,065.00	19,547.68	25.10%	63.00%
Building Rental	1,879.32	1,900.00	1,515.48	98.91%	124.01%
Equipment Rental	10,064.68	12,800.00	3,113.48	78.63%	323.26%
Advertising	9,498.93	16,900.00	9,647.74	56.21%	98.46%
Employee Assistance	200.00	480.00	-	41.67%	N/A
Fire Prevention	8,219.32	10,000.00	6,550.08	82.19%	125.48%
Wellness	2,103.70	5,000.00	3,013.45	42.07%	69.81%
Dues and Subscriptions	29,850.18	38,885.00	19,385.80	76.77%	153.98%
Professional Fees	53,818.40	106,015.00	68,849.76	50.76%	78.17%
Environmental	5,098.00	14,000.00	4,417.00	36.41%	115.42%
Audit Costs	-	10,000.00	-	0.00%	N/A
Laundry and Cleaning	5,264.50	27,650.00	4,316.20	19.04%	121.97%
Workers Compensation	308,251.23	412,196.00	181,451.87	74.78%	169.88%
Property & Liability Insurance	82,965.08	290,417.00	147,549.52	28.57%	56.23%
Unemployment	986.86	-	393.02	N/A	251.10%
Court Costs	180.00	1,000.00	-	18.00%	N/A
Contracted Services	38,708.81	157,565.00	54,372.09	24.57%	71.19%
Bank Charges	1,442.73	5,100.00	2,334.45	28.29%	61.80%
Credit Card Charges	5,640.89	15,000.00	8,338.39	37.61%	67.65%
Investigation Costs	-	5,000.00	573.20	0.00%	0.00%
Towing Costs	1,032.70	2,500.00	207.56	41.31%	497.54%
Brush Removal	-	-	-	N/A	N/A
Crime Prevention	-	5,000.00	2,993.81	0.00%	0.00%
Recruitment	-	1,000.00	1,426.08	0.00%	0.00%
Civil Service	17,550.82	12,000.00	3,002.25	146.26%	584.59%
WV DMV/CDL Testing	-	1,000.00	-	0.00%	N/A
TOTAL CONTRACTED SERVICES	1,069,958.32	2,185,470.00	1,054,895.15	48.96%	101.43%

SUMMARY OF EXPENDITURES BY EXPENDITURE TYPE - CONTINUED

DESCRIPTION	ACTUAL Through 12/31/12 2012-13	BUDGET 2012-13	ACTUAL Through 12/31/11 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
COMMODITIES:					
Civic Promotion	327.66	2,000.00	420.00	16.38%	78.01%
Fire Supplies/Clothing	25,791.70	30,000.00	8,890.94	85.97%	290.09%
Hand Tools	7,005.06	11,600.00	2,672.50	60.39%	262.12%
Salt	1,575.00	85,000.00	134,995.74	1.85%	1.17%
Street Marker Materials	1,133.12	10,000.00	451.77	11.33%	250.82%
Marking Paint Supplies	6,305.00	11,000.00	4,936.00	57.32%	127.74%
Traffic Sign Materials	11,366.93	20,000.00	3,015.16	56.83%	376.99%
Construction Supplies	782.06	7,500.00	3,163.06	10.43%	24.72%
Tool Allowance	1,800.00	3,600.00	600.00	50.00%	300.00%
Office Supplies	23,316.04	62,000.00	25,905.92	37.61%	90.00%
Computer Supplies	125.00	4,750.00	951.71	2.63%	13.13%
Investigative Supplies	6,655.26	6,000.00	2,737.46	110.92%	243.12%
Firearms Supplies	14,731.71	14,000.00	8,392.29	105.23%	175.54%
Janitorial Supplies	16,220.59	33,000.00	20,798.22	49.15%	77.99%
Photography Supplies	1,074.00	4,250.00	706.87	25.27%	151.94%
Emergency	-	250.00	-	0.00%	N/A
Mechanic/Garage Supplies	8,798.72	22,000.00	17,407.35	39.99%	50.55%
Operating Supplies	1,406.09	2,950.00	1,715.01	47.66%	81.99%
Litter Supplies	786.75	3,000.00	1,548.43	26.23%	50.81%
Vehicle Supplies	178,126.54	197,990.00	103,992.33	89.97%	171.29%
Uniform Purchases	49,736.73	87,000.00	63,746.37	57.17%	78.02%
Mon County Fuel	113,413.61	240,000.00	142,707.89	47.26%	79.47%
Care of Prisoners-County	5,612.00	20,000.00	-	28.06%	N/A
Hepatitis B Shot	-	500.00	55.00	0.00%	0.00%
Hydrant Rental	21,699.96	43,404.00	21,699.96	50.00%	100.00%
Safety Equipment	3,668.21	10,000.00	2,112.45	36.68%	173.65%
Sidewalk Repair Materials	3,707.45	10,000.00	7,928.11	37.07%	46.76%
Street Repair Materials	24,613.28	50,000.00	50,901.06	49.23%	48.36%
Guard Rail Supplies	2,152.96	2,500.00	1,359.80	86.12%	158.33%
TOTAL COMMODITIES	531,931.43	994,294.00	633,811.40	53.50%	83.93%
CAPITAL OUTLAY:					
Equipment	27,984.26	74,900.00	36,477.03	37.36%	76.72%
K-9 Equipment	1,244.96	3,000.00	302.25	41.50%	411.90%
Grant Expenditures	1,076.00	2,500.00	9,409.32	43.04%	11.44%
Lease Payment-PSB	63,495.02	194,033.00	140,891.59	32.72%	45.07%
Lease Payment-EE	76,008.04	76,009.00	73,589.77	100.00%	103.29%
TOTAL CAPITAL OUTLAY	169,808.28	350,442.00	260,669.96	48.46%	65.14%
CONTRIBUTIONS:					
Contingencies	-	21,054.00	-	0.00%	N/A
BOPARC Support	603,193.67	1,076,953.00	482,724.00	56.01%	124.96%
Library Support	376,784.50	753,569.00	302,500.00	50.00%	124.56%
Transit Support	145,750.00	291,500.00	145,750.00	50.00%	100.00%
Contribution to Capital Escrow	150,000.00	2,435,704.00	300,000.00	6.16%	50.00%
Contribution to MPO	18,000.00	18,000.00	18,000.00	100.00%	100.00%
Contribution to Building Commission	164,359.50	328,719.00	164,359.50	50.00%	100.00%
Greater Morgantown CVB	217,317.85	367,500.00	163,487.84	59.13%	132.93%
Region VI Dues	14,745.00	14,745.00	14,745.00	100.00%	100.00%
BOPARC - Hotel Occ Tax	108,658.94	183,750.00	81,743.92	59.13%	132.93%
BOPARC-Amusement Tax	-	2,500.00	-	0.00%	N/A
TOTAL CONTRIBUTIONS	1,798,809.46	5,493,994.00	1,673,310.26	32.74%	107.50%
TOTAL EXPENDITURES	11,266,486.63	24,707,999.00	11,797,558.23	45.60%	95.50%

CAPITAL ESCROW EXPENSES

CAPITAL ESCROW EXPENSES

PROJECT	Current Approved/ Carryover Budget FY 2012/2013	Expenditures FY 2012/2013 Period End 12/31/12	Unexpended/ (overexpended) FY 2012/2013	Percentage Used/Paid	Percentage Available (Overexpended)
PROJECT	TOTAL	TOTAL	BALANCE		
Comprehensive Plan	93,192.00	28,635.00	64,557.00	30.73%	69.27%
Riverfront/Trail Expenses	87,843.00	-	87,843.00	0.00%	100.00%
Energy Conservation	7,642.00	-	7,642.00	0.00%	100.00%
Deer Management Program	3,222.00	2,750.00	472.00	85.35%	14.65%
Disaster Plan	-	-	-	N/A	-100.00%
Demolition Program	23,902.00	-	23,902.00	0.00%	100.00%
TV Cable	3,789.00	506.43	3,282.57	13.37%	86.63%
New City Hall	2,800,000.00	-	2,800,000.00	0.00%	100.00%
Fire Equip	540,596.00	-	540,596.00	0.00%	100.00%
Accubrine	20,000.00	-	20,000.00	0.00%	100.00%
Police Cruisers	64,000.00	-	64,000.00	0.00%	100.00%
Neighborhood Beautification	20,143.00	3,881.95	16,261.05	19.27%	80.73%
Public Works Capital Outlay	109,000.00	109,490.00	(490.00)	100.45%	-0.45%
Urban Forestry	3,449.00	2,925.97	523.03	84.84%	15.16%
Urban Landscape	4,350.00	-	4,350.00	0.00%	100.00%
Public Works Cleanup	19,859.00	-	19,859.00	0.00%	100.00%
Records Management	-	-	-	N/A	-100.00%
Solid Waste Coordinator	-	5,000.00	(5,000.00)	N/A	-100.00%
Paving 2013	300,000.00	-	300,000.00	0.00%	100.00%
Paving 2012	350,000.00	231,014.19	118,985.81	66.00%	34.00%
Equip. Storage Bldg-BOPARC	97,000.00	-	97,000.00	0.00%	100.00%
BOPARC Capital	50,000.00	-	50,000.00	0.00%	100.00%
BID V	87,500.00	-	87,500.00	0.00%	100.00%
Sister Cities - BOPARC	2,500.00	1,110.12	1,389.88	44.40%	55.60%
Neighborhood Signs	6,269.00	-	6,269.00	0.00%	100.00%
Sabraton Stormwater-MUB	100,000.00	100,000.00	-	100.00%	0.00%
Main Street Project	3,000.00	-	3,000.00	0.00%	100.00%
Downtown Bus. Recruit-MS	5,000.00	-	5,000.00	0.00%	100.00%
Traffic Calming	9,614.00	10,386.00	(772.00)	108.03%	-8.03%
Way Finder Signage	50,000.00	-	50,000.00	0.00%	100.00%
Bike Lanes	12,500.00	-	12,500.00	0.00%	100.00%
GIS Mapping Project	-	-	-	N/A	-100.00%
Goodwill Cities (Other Contrib)	2,000.00	2,000.00	-	100.00%	0.00%
MHS Band (Other Contrib)	3,000.00	3,000.00	-	100.00%	0.00%
Main Street	49,000.00	29,371.22	19,628.78	59.94%	40.06%
Implement Downtown Plan-MS	15,849.00	-	15,849.00	0.00%	100.00%
Historic Landmarks	11,398.00	-	11,398.00	0.00%	100.00%
Special Youth Program	10,000.00	10,000.00	-	100.00%	0.00%
MRTC	20,000.00	4,699.51	15,300.49	23.50%	76.50%
Celebration of America	2,000.00	-	2,000.00	0.00%	100.00%
Botanic Gardens	10,000.00	-	10,000.00	0.00%	100.00%
Social Justice	1,000.00	1,000.00	-	100.00%	0.00%
MLK Day	500.00	500.00	-	100.00%	0.00%
Home Program	20,000.00	-	20,000.00	0.00%	100.00%
Farmers Market Pavillion	417,648.00	308,280.69	109,367.31	73.81%	26.19%
Mon Health Contribution	16,000.00	-	16,000.00	0.00%	100.00%
UMTA Match - Transit Authority	32,500.00	16,250.00	16,250.00	50.00%	50.00%
Sunnyside Up	50,000.00	12,500.00	37,500.00	25.00%	75.00%
Community Trust	11,000.00	5,500.00	5,500.00	50.00%	50.00%
Arts & Culture	43,500.00	20,000.00	23,500.00	45.98%	54.02%
Friends of Deckers Creek	3,000.00	3,000.00	-	100.00%	0.00%
Eastwood Elm-BOE	50,000.00	-	50,000.00	0.00%	100.00%
NYSP	5,000.00	5,000.00	-	100.00%	0.00%
Bartlett House	15,000.00	15,000.00	-	100.00%	0.00%
Mon Humane Society	3,500.00	-	3,500.00	0.00%	100.00%
MAEP	15,000.00	15,000.00	-	100.00%	0.00%
Contribution to Rainy Day Fund	237,538.00	-	237,538.00	0.00%	100.00%
Contingency-Capital Lease	396,000.00	-	396,000.00	0.00%	100.00%
Contingency	191,317.00	-	191,317.00	0.00%	100.00%
TOTAL	6,506,120.00	946,801.08	5,559,318.92	14.55%	85.45%

**CITY OF MORGANTOWN
AIRPORT FUND
SUMMARY OF BUDGETARY ACTIVITY - REVENUE AND EXPENDITURES**

DESCRIPTION	ACTUAL Through 12/31/2012 2012-13	BUDGET 2012-13	ACTUAL Through 12/31/2011 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
CHARGES FOR SERVICES	1,235,286.21	2,798,639.00	1,342,942.79	44.14%	91.98%
INTERGOVERNMENTAL	-	15,000.00	-	0.00%	N/A
MISCELLANEOUS	2,830.39	17,600.00	10,931.56	16.08%	25.89%
TOTAL REVENUE	1,238,116.60	2,831,239.00	1,353,874.35	43.73%	91.45%
EXPENDITURES:					
PERSONNEL SERVICES	343,580.34	772,990.00	310,956.57	44.45%	110.49%
CONTRACTED SERVICES	155,773.99	391,628.00	230,327.14	39.78%	67.63%
COMMODITIES	778,149.61	1,628,000.00	730,418.26	47.80%	106.53%
CAPITAL OUTLAY	-	3,000.00	-	0.00%	N/A
CONTRIBUTIONS/DEBT SERVICE	35,157.09	35,621.00	34,038.54	98.70%	103.29%
TOTAL EXPENDITURES	1,312,661.03	2,831,239.00	1,305,740.51	46.36%	100.53%
NET INCOME (LOSS)	(74,544.43)	-	48,133.84		

**CITY OF MORGANTOWN
AIRPORT FUND
DETAIL OF REVENUE**

DESCRIPTION	ACTUAL Through 12/31/2012 2012-13	BUDGET 2012-13	ACTUAL Through 12/31/2011 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
CHARGES FOR SERVICES:					
Hangar Rents	75,202.21	111,432.00	80,574.01	67.49%	93.33%
Jet Fuel - Retail	731,399.07	1,755,000.00	773,715.85	41.68%	94.53%
Jet Fuel - Mil w/Prist	127,225.60	143,000.00	88,900.34	88.97%	143.11%
Fuel - Avgas	139,664.51	392,000.00	188,277.78	35.63%	74.18%
Oil & Prist	468.00	1,000.00	364.00	46.80%	128.57%
Catering	1.50	200.00	64.99	0.75%	2.31%
Pilot Supplies	709.66	1,300.00	800.25	54.59%	88.68%
Airplane Landing Fees	23,717.00	80,000.00	40,649.68	29.65%	58.34%
De-Icing	7,704.49	36,000.00	2,429.67	21.40%	317.10%
Office Rent	91,847.83	206,991.00	129,645.67	44.37%	70.85%
Restaurant Rent	7,866.56	17,400.00	8,400.00	45.21%	93.65%
Interspace Advertising	3,561.60	6,296.00	2,353.20	56.57%	151.35%
Car Rental Commissions	20,876.06	38,180.00	20,268.24	54.68%	103.00%
Car Rental Agencies	2,080.00	3,840.00	2,080.00	54.17%	100.00%
Airport Vending	2,962.12	6,000.00	4,419.11	49.37%	67.03%
TOTAL CHARGES FOR SERVICES	1,235,286.21	2,798,639.00	1,342,942.79	44.14%	91.98%
INTERGOVERNMENTAL:					
Grants-Other State Grants	-	15,000.00	-	0.00%	N/A
AIP Support	-	-	-	N/A	N/A
TOTAL INTERGOVERNMENTAL	-	15,000.00	-	0.00%	N/A
MISCELLANEOUS:					
Earned Interest	29.59	100.00	39.30	29.59%	75.29%
Miscellaneous	2,800.80	17,500.00	10,892.26	16.00%	25.71%
TOTAL MISCELLANEOUS	2,830.39	17,600.00	10,931.56	16.08%	25.89%
TOTAL REVENUE	1,238,116.60	2,831,239.00	1,353,874.35	43.73%	91.45%

**CITY OF MORGANTOWN
AIRPORT FUND
DETAIL OF EXPENDITURES BY EXPENDITURE TYPE**

DESCRIPTION	ACTUAL Through 12/31/2012 2012-13	BUDGET 2012-13	ACTUAL Through 12/31/2011 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
PERSONNEL SERVICES:					
Salaries and Wages	190,667.07	463,775.00	171,703.40	41.11%	111.04%
Social Security	12,657.14	29,994.00	11,114.08	42.20%	113.88%
Health and Life Insurance	97,524.00	195,072.00	97,366.50	49.99%	100.16%
Employees Retirement	24,339.47	57,134.00	20,158.20	42.60%	120.74%
Medicare	2,960.14	7,015.00	2,599.16	42.20%	113.89%
Overtime	15,432.52	20,000.00	8,015.23	77.16%	192.54%
Vacation & Sick Leave Adjustment	-	-	-	N/A	N/A
TOTAL PERSONNEL SERVICES	343,580.34	772,990.00	310,956.57	44.45%	110.49%
CONTRACTED SERVICES:					
Telephone	7,222.64	16,000.00	7,655.80	45.14%	94.34%
Utilities	43,543.85	118,500.00	51,228.40	36.75%	85.00%
Travel & Training	2,537.99	7,000.00	4,780.40	36.26%	53.09%
Building & Grounds Maintenance	2,784.04	25,000.00	10,681.33	11.14%	26.06%
Hangar Maintenance	-	5,000.00	-	0.00%	N/A
Airfield Maintenance	4,719.11	15,000.00	50,887.81	31.46%	9.27%
Equipment Maintenance	7,555.22	22,500.00	11,026.91	33.58%	68.52%
Vehicle Maintenance	4,705.15	5,000.00	5,751.89	94.10%	81.80%
Postage	203.25	300.00	165.68	67.75%	122.68%
Equipment Rental	-	-	-	N/A	N/A
Advertising	12,178.60	25,000.00	19,520.50	48.71%	62.39%
Dues and Subscriptions	626.54	1,000.00	625.00	62.65%	100.25%
Audit Costs	-	2,250.00	-	0.00%	N/A
Workers Compensation	11,863.53	12,767.00	6,303.61	92.92%	188.20%
Property & Liability Insurance	11,495.30	60,200.00	23,948.14	19.10%	48.00%
Unemployment	-	-	-	N/A	N/A
Contracted Services	21,485.54	26,400.00	11,183.36	81.38%	192.12%
Fire Service Fees	5,710.84	5,711.00	5,710.84	100.00%	100.00%
Bank Charges	19,142.39	44,000.00	20,857.47	43.51%	91.78%
TOTAL CONTRACTED SERVICES	155,773.99	391,628.00	230,327.14	39.78%	67.63%
COMMODITIES:					
Small Tools/Equipment	-	500.00	-	0.00%	N/A
Office Supplies	734.08	5,000.00	2,000.28	14.68%	36.70%
Janitorial Supplies	1,808.97	5,000.00	1,905.57	36.18%	94.93%
Concession Supplies	1,573.76	4,000.00	1,953.27	39.34%	80.57%
Operating Supplies	-	-	1.88	N/A	0.00%
Vehicle Supplies	1,653.95	5,000.00	-	33.08%	N/A
Uniform Purchases	87.07	1,500.00	90.00	5.80%	96.74%
Fuel Purchased	639,050.76	1,300,000.00	563,255.27	49.16%	113.46%
Avgas Purchased	127,789.35	280,000.00	148,115.89	45.64%	86.28%
Oil and Prist	4,560.00	15,000.00	11,953.00	30.40%	38.15%
Catering Supplies	387.38	1,000.00	503.16	38.74%	76.99%
Pilot Supplies	504.29	1,000.00	639.94	50.43%	78.80%
Admin Charges by Other Funds	-	10,000.00	-	0.00%	N/A
TOTAL COMMODITIES	778,149.61	1,628,000.00	730,418.26	47.80%	106.53%

SUMMARY OF EXPENDITURES BY EXPENDITURE TYPE - CONTINUED

DESCRIPTION	ACTUAL Through 12/31/2012 2012-13	BUDGET 2012-13	ACTUAL Through 12/31/2011 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
CAPITAL OUTLAY:					
Equipment	-	3,000.00	-	0.00%	N/A
Depreciation Expense	-	-	-	N/A	N/A
Amortization Expense	-	-	-	N/A	N/A
TOTAL CAPITAL OUTLAY	-	3,000.00	-	0.00%	N/A
CONTRIBUTIONS:					
Contingencies	-	464.00	-	0.00%	N/A
Debt Service Contingencies	17,829.00	17,829.00	16,131.00	100.00%	110.53%
Lease Interest	17,328.09	17,328.00	17,907.54	100.00%	96.76%
TOTAL CONTRIBUTIONS	35,157.09	35,621.00	34,038.54	98.70%	103.29%
TOTAL EXPENDITURES	1,312,661.03	2,831,239.00	1,305,740.51	46.36%	100.53%